

Federal Student Aid
FFEL Program
Liquidating Fund (0230X)
FMS (Post Split) to FMSS Reconciliation
August 2002

Account	FMS (Post Split) As of 8/31/02 (RD 09-25-02)	FMSS As of 8/31/02 (RD 09-25-02)	Beginning Balance Difference	DIFFERENCE	COMMENTS
101001	269,675,178.12	(345,451,017.00)	-	615,126,195.12	See Difference Expanations & Source tab.
101004	(3,329.69)	(3,329.69)	-	-	No difference.
101012		(21,065,535.19)	-	21,065,535.19	See Difference Expanations & Source tab.
101013		(38,048.06)	-	38,048.06	No change from previous month
101052	(491,405,971.51)	(282,700,907.85)	(208,705,093.13)	29.47	No change from previous month
101053	2,068,893,852.03	1,764,164,456.89	305,399,264.68	(669,869.54)	No change from previous month
101073	90,881,112.11	90,214,572.26	-	666,539.85	No change from previous month
1010XX				\$ 636,226,478.15	
111000		-	-	-	No difference.
111010	58,440,777.77	3,361.11	-	58,437,416.66	No change from previous month
1110XX				\$ 58,437,416.66	
131000	25,837,406.63	18,928,200.07	-	6,909,206.56	See Difference Expanations & Source tab.
131005	1,878,218,129.00	(584,226,962.00)	-	2,462,445,091.00	See Difference Expanations & Source tab.
131010		106,373.12	-	(106,373.12)	No change from previous month
1310XX				\$ 2,469,247,924.44	
131900	(22,411,633.40)	3,948,227.18	-	(26,359,860.58)	No change from previous month
134000	(526,309,005.39)	(298,192,095.55)	(228,119,137.37)	2,227.53	See Difference Expanations & Source tab.
134001	1,740,152,002.04	1,740,152,002.04	-	-	No difference.
134010		2,825.95	-	(2,825.95)	No change from previous month
1340XX				\$ (598.42)	
134900	(2,227.53)	(1,036.39)	-	(1,191.14)	No change from previous month
135000	(683,862,272.43)	(688,632,322.22)	4,762,839.76	7,210.03	See Difference Expanations & Source tab.
135001	1,368,583,790.11	1,368,583,790.11	-	-	No difference.
135003		-	-	-	No difference.
135005	506,977,741.32	506,977,741.32	-	-	No difference.
135095	12,226,730,132.00	12,226,730,132.00	-	-	No difference.
1350XX				\$ 7,210.03	
135900		-	-	-	No difference.
136000	125.70		-	125.70	No change from previous month
136010		3,090.52	-	(3,090.52)	See Difference Expanations & Source tab.
1360XX				\$ (2,964.82)	
136900	(125.70)	(893.75)	-	768.05	No change from previous month
139900	(13,260,210,332.49)	(13,830,385,386.05)	223,356,297.61	346,818,755.95	See Difference Expanations & Source tab.
141000	38,736,626.20	38,736,626.20	-	-	No difference.
211000	605,754.57	(3,262,382.97)	2,271,511.59	1,596,625.95	See Difference Expanations & Source tab.
211001		(20.00)	-	20.00	See Difference Expanations & Source tab.
2110XX				\$ 1,596,645.95	
212000	1,487,624.42	2,610,068.44	(362,766.32)	(759,677.70)	No change from previous month
212010	(8,696,944.85)	(7,662,310.02)	-	(1,034,634.83)	No change from previous month
212050	(362,766.32)	(362,766.32)	-	-	No difference.
2120XX				\$ (1,794,312.53)	
218000	(1,234,896,860.98)	(772,451,637.14)	(98,602,916.83)	(363,842,307.01)	See Difference Expanations & Source tab.
240000	(18.41)	(18.41)	-	-	No difference.
259000	(1,506,429,372.43)		-	(1,506,429,372.43)	No change from previous month
297000		(848,550,554.56)	-	848,550,554.56	See Difference Expanations & Source tab.
298000	2,381.30	2,381.30	-	-	No difference.
299000	(2,462,455,297.37)	-	-	(2,462,455,297.37)	No change from previous month
299009		(2,462,445,091.00)	-	2,462,445,091.00	No change from previous month
310000	(78,176,475.00)		-	(78,176,475.00)	No change from previous month
310100		(78,176,475.00)	-	78,176,475.00	No change from previous month
310700		-	-	-	No difference.
404700	(1,220,361,529.64)	(546,734,037.54)	-	(673,627,492.10)	See Difference Expanations & Source tab.
406000	(516,688,932.93)	(516,661,975.24)	-	(26,957.69)	No change from previous month
411900	78,176,475.00	-	-	78,176,475.00	No change from previous month
412100		78,176,475.00	-	(78,176,475.00)	No change from previous month
414700		(126,897,333.46)	-	126,897,333.46	No change from previous month
415100		(546,734,039.00)			

Federal Student Aid
FFEL Program
Liquidating Fund (0230X)
FMS (Post Split) to FMSS Reconciliation
August 2002

Account	FMS (Post Split) As of 8/31/02 (RD 09-25-02)	FMSS As of 8/31/02 (RD 09-25-02)	Beginning Balance Difference	DIFFERENCE	COMMENTS
420100	191,498,703.13	25,424,288,604.45	-	(25,232,789,901.32)	No change from previous month
420102		(25,232,789,901.32)	-	25,232,789,901.32	No change from previous month
4201XX				-	No difference.
426100	62,847,423.23	62,847,423.23	-	-	No difference.
426200	593,724,733.05	593,838,750.47	-	(114,017.42)	No change from previous month
426300	601,547,517.69	601,547,517.69	-	-	No difference.
426600	584,423,492.93	584,424,049.43	-	(556.50)	No change from previous month
445000	-	(102,927.03)	-	102,927.03	No change from previous month
451000	(1,633,506,398.21)	(1,086,865,401.97)	-	(546,640,996.24)	See Difference Expanations & Source tab.
459000	1,591,293,497.48	1,044,652,501.24	-	546,640,996.24	See Difference Expanations & Source tab.
461000	(166,273,482.02)	(146,547,485.37)	-	(19,725,996.65)	No change from previous month
470000		-	-	-	No difference.
480100	100,581,650.81	43,985,930.88	-	56,595,719.93	See Difference Expanations & Source tab.
490100	3,845,932.30	3,236,276.61	-	609,655.69	See Difference Expanations & Source tab.
490200	(282,665,442.83)	(245,186,063.87)	-	(37,479,378.96)	See Difference Expanations & Source tab.
497200	11,556,360.01	11,521,635.80	-	34,724.21	No change from previous month
531000		(150.51)	-	150.51	No change from previous month
570000		-	-	-	No difference.
610000		-	-	-	No difference.
633000		-	-	-	No difference.
900001		(27,559,410.51)	27,559,410.51	-	Beginning Balance Difference
900002		27,559,410.68	(27,559,410.68)	-	Beginning Balance Difference
942010	1,500,318,189.43		1,500,318,189.43	-	Beginning Balance Difference
943500	(1,500,318,189.43)		(1,500,318,189.43)	-	Beginning Balance Difference
999001	0.17		0.17	-	Beginning Balance Difference
999801		-		-	
999900		-		-	

Prepared By: _____ Date: _____
Kevin Headen

Reviewed By: _____ Date: _____
KC Abadian

Reviewed By: _____ Date: _____
Cynthia Heath,
Accounting Division Director

***** This represents a post split FSA Trial Balance created to comply with credit reform requirements.

Federal Student Aid
FFEL Program Liquidating Fund (0230X)
FMS (Post Split) to FMSS Differences
August 2002

Account	Detail					Total Difference As of 08-31-02	Remaining Difference	COMMENTS
	Month	LIM	Object Class	Source	Amount			
101001	Oct ' 01	B32	2521A	Conversion	(58,501,297.00)	615,126,195.12	(58,501,297.00)	Conversion entry.
	Nov ' 01	000	00000	00	78,176,475.00		78,176,475.00	SFA Default Source Code
	Jan ' 02	000	00000	Budgetary Trans	(156,352,950.00)		(156,352,950.00)	Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
	Feb ' 02	000	00000	Budgetary Trans	48,720,858.46		48,720,858.46	Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
	Feb ' 02	B14	74013	Spreadsheet	3,880.34		3,880.34	Reversal of cash adj FY2001 VBS adj 059 and 061
	Mar ' 02	000	00000	Budgetary Trans	156,352,950.00		156,352,950.00	Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
	June '02	B14	74013	Spreadsheet	(3,880.34)		(3,880.34)	Journal Import Created; Reversal of group Id 500012 posted in 1/1/02
	June '02	B14	74013	Spreadsheet	(3,880.34)		(3,880.34)	Reverse fs cash adjustments
	Aug '02	000	00000	Budgetary Trans	546,734,039.00		546,734,039.00	Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
						Sub-Total	615,126,195.12	
101012	Oct ' 01	B14	2521A	Conversion	1,754,114.88	21,065,535.19	1,754,114.88	Conversion entry.
	Oct ' 01	B14	41020	Conversion	654,085.52		654,085.52	Conversion entry.
	Nov ' 01	B02	4101H	Receivables	(117.48)		(117.48)	See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
	Nov ' 01	B14	2521A	Conversion	1,800,489.62		1,800,489.62	Conversion entry.
	Dec ' 01	B14	2521A	Conversion	1,762,188.34		1,762,188.34	Conversion entry.
	Jan ' 02	B14	2521A	Conversion	435,610.30		435,610.30	Conversion entry.
	Jan ' 02	B14	41020	Conversion	871,030.57		871,030.57	Conversion entry.
	Feb ' 02	B14	2521A	Payables	701,135.62		701,135.62	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	Feb ' 02	B14	41020	Payables	1,597,154.42		1,597,154.42	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	Feb ' 02	B14	4301A	Payables	84.88		84.88	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	Mar ' 02	B14	2521A	Payables	1,448,012.31		1,448,012.31	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	Mar ' 02	B14	41020	Payables	2,755,383.69		2,755,383.69	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	Mar ' 02	B14	4301A	Payables	6,281.84		6,281.84	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	April '02	B10	74011	Spreadsheet	(9,752.91)		(9,752.91)	Journal Import Created; ADTJAPR02 JV-ADMN ADJ
	April '02	B14	2521A	Payables	573,588.90		573,588.90	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	April '02	B14	41020	Payables	(507,701.60)		(507,701.60)	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	May '02	B14	2521A	Payables	857,676.31		857,676.31	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	May '02	B14	41020	Payables	761,346.08		761,346.08	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	June '02	B14	2521A	Payables	522,860.06		522,860.06	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	June '02	B14	41020	Payables	1,298,287.27		1,298,287.27	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	June '02	B14	4301A	Payables	572.22		572.22	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	June '02	B14	4301A	Spreadsheet	(6,366.72)		(6,366.72)	Prompt Pay Reclass
	July '02	B14	2521A	Payables	1,068,720.21		1,068,720.21	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	July '02	B14	41020	Payables	1,308,764.45		1,308,764.45	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	July '02	B14	4301A	Payables	3,357.84		3,357.84	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	Aug '02	B14	2521A	Payables	424,800.84		424,800.84	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	Aug '02	B14	41020	Payables	983,927.73		983,927.73	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
						Sub-Total	21,065,535.19	
101013	Oct ' 01	B02	00000	Conversion	(3,569.22)	38,048.06	(3,569.22)	Conversion entry.
	Oct ' 01	B02	61043	Conversion	(123.46)		(123.46)	Conversion entry.
	Nov ' 01	B02	00000	Conversion	(3,584.10)		(3,584.10)	Conversion entry.
	Nov ' 01	61403	61043	Conversion	(108.58)		(108.58)	Conversion entry.
	Dec ' 01	B02	00000	Conversion	(3,619.03)		(3,619.03)	Conversion entry.
	Dec ' 01	B02	61043	Conversion	(75.28)		(75.28)	Conversion entry.
	Jan ' 02	B10	53010	44	(10.00)		(10.00)	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	Jan ' 02	B10	53020	44	(3,614.03)		(3,614.03)	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	Jan ' 02	B10	53040	44	(78.65)		(78.65)	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	Feb ' 02	B10	53010	44	(20.00)		(20.00)	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	Feb ' 02	B10	53020	44	(3,629.09)		(3,629.09)	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	Feb ' 02	B10	53040	44	(45.22)		(45.22)	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	Feb ' 02	B32	2521A	Spreadsheet	(3,880.34)		(3,880.34)	Reversal of cash adj FY2001 VBS adj 059 and 061
	Mar ' 02	B10	53010	44	(7.00)		(7.00)	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	Mar ' 02	B10	53020	44	(3,644.21)		(3,644.21)	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	Mar ' 02	B10	53040	44	(30.10)		(30.10)	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	April '02	B10	53020	44	(3,579.10)		(3,579.10)	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	April '02	B10	53040	44	(95.21)		(95.21)	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	June '02	B02	4101H	Spreadsheet	(1,799,638.00)		(1,799,638.00)	Temporary Interfund Correction - Reverse in July

Federal Student Aid
FFEL Program Liquidating Fund (0230X)
FMS (Post Split) to FMSS Differences
August 2002

Account	Detail					Total Difference As of 08-31-02	Remaining Difference	COMMENTS
	Month	LIM	Object Class	Source	Amount			
	June '02	B12	4201C	Spreadsheet	60,000.00		60,000.00	Reverse fs cash adjustments
	June '02	B14	74013	Spreadsheet	3,880.34		3,880.34	Reverse fs cash adjustments
	June '02	B32	2521A	Spreadsheet	3,880.34		3,880.34	Journal Import Created; Reversal of group Id 500012 posted in 1/1/02
	July '02	B02	4101H	Spreadsheet	1,799,638.00		1,799,638.00	Temporary Interfund Correction - Reverse in July
						Sub-Total	38,048.06	
101052	Beginning Balance Difference				(208,705,093.13)	(208,705,063.66)	(208,705,093.13)	VBS Beginning balance difference - See Larry Smith analysis.
	Oct '01	B02	4101H	22	29.47		29.47	Probable mapping issue being researched by Pelican team.
						Sub-Total	(208,705,063.66)	
101053	Beginning Balance Difference				305,399,264.68	304,729,395.14	305,399,264.68	VBS Beginning balance difference - See Larry Smith analysis.
	Feb '02	B08	65025	22	(172,902.05)		(172,902.05)	Probable mapping issue being researched by Pelican team.
	Feb '02	B10	74016	22	(493,637.80)		(493,637.80)	Probable mapping issue being researched by Pelican team.
	June '02	B08	65011	Spreadsheet	267,787,122.55		267,787,122.55	FACTS II ONLY
	June '02	B14	74013	Spreadsheet	267,787,122.55		267,787,122.55	FACTS II ONLY
	June '02	B14	74013	Spreadsheet	(3,329.69)		(3,329.69)	FACTS II ONLY - POST SUBMISSION
	July '02	B08	65011	Spreadsheet	(267,787,122.55)		(267,787,122.55)	FACTS II ONLY
	July '02	B14	74013	Spreadsheet	(267,787,122.55)		(267,787,122.55)	FACTS II ONLY
						Sub-Total	304,729,395.14	
101073	Feb '02	B08	65025	22	172,902.05	666,539.85	172,902.05	Probable mapping issue being researched by Pelican team.
	Feb '02	B10	74016	22	493,637.80		493,637.80	Probable mapping issue being researched by Pelican team.
						Sub-Total	666,539.85	
111010	Oct '01	B02	00000	Conversion	3,569.22	58,437,416.66	3,569.22	Conversion entry.
	Oct '01	B02	4101H	Conversion	(3,579.22)		(3,579.22)	Conversion entry.
	Oct '01	B32	2521A	Conversion	58,501,297.00		58,501,297.00	Conversion entry.
	Dec '01	B02	00000	Conversion	3,619.03		3,619.03	Conversion entry.
	Dec '01	B02	4101H	Conversion	(3,609.03)		(3,609.03)	Conversion entry.
	June '02	B12	4201C	Spreadsheet	(60,000.00)		(60,000.00)	Reverse fs cash adjustments
	June '02	B14	74013	Spreadsheet	(3,880.34)		(3,880.34)	Reverse fs cash adjustments
						Sub-Total	58,437,416.66	
131000	Oct '01	B02	4101H	Conversion	3,579.22	6,909,206.56	3,579.22	Conversion entry.
	Nov '01	B02	4101H	Conversion	3,584.10		3,584.10	Conversion entry.
	Nov '01	B02	4101H	Receivables	117.48		117.48	See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
	Dec '01	000	00000	Conversion	131,648.90		131,648.90	Conversion entry.
	Dec '01	B02	4101H	Conversion	3,609.03		3,609.03	Conversion entry.
	Dec '01	B02	4101H	Receivables	17,734.00		17,734.00	See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
	Dec '01	B10	53010	Conversion	37.00		37.00	Conversion entry.
	Dec '01	B10	53020	Conversion	(10,809.35)		(10,809.35)	Conversion entry.
	Feb '02	B02	4101H	Receivables	947,399.00		947,399.00	See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
	April '02	B02	4101H	Receivables	5,747,865.18		5,747,865.18	See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
	July '02	B02	4101H	Receivables	622.00		622.00	See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
	Aug '02	B02	4101H	Receivables	63,820.00		63,820.00	See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
						Sub-Total	6,909,206.56	
131005	Aug '02	000	4103A	Spreadsheet	2,462,445,091.00	2,462,445,091.00	2,462,445,091.00	To record GA reserve collections/disb
						Sub-Total	2,462,445,091.00	

Federal Student Aid
FFEL Program Liquidating Fund (0230X)
FMS (Post Split) to FMSS Differences
August 2002

Account	Detail					Total Difference As of 08-31-02	Remaining Difference	COMMENTS
	Month	LIM	Object Class	Source	Amount			
131010	Dec ' 01	B10	53010	44	(37.00)	(106,373.12)	(37.00)	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	Dec ' 01	B10	53020	44	(120,839.55)		(120,839.55)	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	Jan ' 02	B10	53010	44	10.00		10.00	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	Jan ' 02	B10	53020	44	3,614.03		3,614.03	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	Feb ' 02	B10	53010	44	20.00		20.00	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	Feb ' 02	B10	53020	44	3,629.09		3,629.09	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	Mar ' 02	B10	53010	44	7.00		7.00	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	Mar ' 02	B10	53020	44	3,644.21		3,644.21	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	April ' 02	B10	53020	44	3,579.10		3,579.10	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
						Sub-Total	(106,373.12)	
131900	Oct ' 01	B02	4101H	Conversion	(3,579.22)	(26,359,860.58)	(3,579.22)	Conversion entry.
	Nov ' 01	B02	4101H	Conversion	(3,584.10)		(3,584.10)	Conversion entry.
	Dec ' 01	000	00000	Conversion	(22,411,633.40)		(22,411,633.40)	Conversion entry.
	Dec ' 01	B02	4101H	Conversion	(3,609.03)		(3,609.03)	Conversion entry.
	Dec ' 01	B02	4101H	Spreadsheet	10,772.35		10,772.35	To bring ieFARS conversion data in line with Oracle Acct Treatment.
	Mar ' 02	JX6	69021	Receivables	(7,787.31)		(7,787.31)	See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
	April ' 02	B02	4101H	Receivables	(3,948,227.18)		(3,948,227.18)	See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
	April ' 02	JX6	69021	Receivables	7,787.31		7,787.31	See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
						Sub-Total	(26,359,860.58)	
134000	Beginning Balance Difference				(228,119,137.37)	(228,116,909.84)	(228,119,137.37)	VBS Beginning balance difference - See Larry Smith analysis.
	Oct ' 01	B02	61043	Conversion	105.09		105.09	Conversion entry.
	Dec ' 01	000	00000	Conversion	2,227.53		2,227.53	Conversion entry.
	Dec ' 01	B02	61043	Conversion	(1,141.48)		(1,141.48)	Conversion entry.
	Dec ' 01	B10	53040	Conversion	1,036.39		1,036.39	Conversion entry.
	June ' 02	B08	65011	Spreadsheet	(267,787,122.55)		(267,787,122.55)	FACTS II ONLY
	July ' 02	B08	65011	Spreadsheet	267,787,122.55		267,787,122.55	FACTS II ONLY
						Sub-Total	(228,116,909.84)	
134010	Prior Period Differences					(2,825.95)		
	Dec ' 01	B10	53040	44	(2,492.24)		(2,492.24)	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	April ' 02	B10	53040	44	(333.71)		(333.71)	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
						Sub-Total	(2,825.95)	
134900	Oct ' 01	B02	61043	Conversion	(105.09)	(1,191.14)	(105.09)	Conversion entry.
	Dec ' 01	000	00000	Conversion	(2,227.53)		(2,227.53)	Conversion entry.
	Dec ' 01	B02	61043	Conversion	1,141.48		1,141.48	Conversion entry.
						Sub-Total	(1,191.14)	
135000	Beginning Balance Difference				4,762,839.76	4,770,049.79	4,762,839.76	VBS Beginning balance difference - See Larry Smith analysis.
	Feb ' 02	B14	74013	Spreadsheet	(3,880.34)		(3,880.34)	Reversal of cash adj FY2001 VBS adj 059 and 061
	June ' 02	B14	74013	22	(3,880.34)		(3,880.34)	Probable mapping issue being researched by Pelican team.
	June ' 02	B14	74013	Spreadsheet	(267,787,122.55)		(267,787,122.55)	FACTS II ONLY
	June ' 02	B14	74013	Spreadsheet	3,329.69		3,329.69	FACTS II ONLY - POST SUBMISSION
	June ' 02	B14	74013	Spreadsheet	3,880.34		3,880.34	Journal Import Created; Reversal of group Id 500012 posted in 1/1/02
	June ' 02	B14	74013	Spreadsheet	3,880.34		3,880.34	Reverse fs cash adjustments
	June ' 02	B14	74013	Spreadsheet	3,880.34		3,880.34	Subacct Adjustment-Conversion - NONGAPS
	July ' 02	B14	74013	Spreadsheet	267,787,122.55		267,787,122.55	FACTS II ONLY

Federal Student Aid
FFEL Program Liquidating Fund (0230X)
FMS (Post Split) to FMSS Differences
August 2002

Account	Detail					Total Difference As of 08-31-02	Remaining Difference	COMMENTS
	Month	LIM	Object Class	Source	Amount			
						Sub-Total	4,770,049.79	
136000	Dec ' 01	000	00000	Conversion	125.70	125.70	125.70	Conversion entry.
	Dec ' 01	B02	61043	Conversion	(377.10)		(377.10)	Conversion entry.
	Dec ' 01	B02	65031	Conversion	(316.65)		(316.65)	Conversion entry.
	Dec ' 01	B02	65051	Conversion	(200.00)		(200.00)	Conversion entry.
	Dec ' 01	B10	53030	Conversion	316.65		316.65	Conversion entry.
	Dec ' 01	B10	53040	Conversion	377.10		377.10	Conversion entry.
	Dec ' 01	B10	53070	Conversion	200.00		200.00	Conversion entry.
						Sub-Total	125.70	
136010	Dec ' 01	B10	53030	44	(316.65)	(3,090.52)	(316.65)	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	Dec ' 01	B10	53040	44	(502.80)		(502.80)	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	Dec ' 01	B10	53070	44	(200.00)		(200.00)	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	April '02	B10	53030	44	(523.20)		(523.20)	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	April '02	B10	53040	44	(436.04)		(436.04)	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	May '02	B10	53030	44	(130.80)		(130.80)	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	May '02	B10	53040	44	(109.01)		(109.01)	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	June '02	B10	53030	44	(261.60)		(261.60)	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	June '02	B10	53040	44	(218.02)		(218.02)	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	July '02	B10	53030	44	(130.80)		(130.80)	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	July '02	B10	53040	44	(65.40)		(65.40)	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	Aug '02	B10	53030	44	(130.80)		(130.80)	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	Aug '02	B10	53040	44	(65.40)		(65.40)	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
						Sub-Total	(3,090.52)	
136900	Dec ' 01	000	00000	Conversion	(125.70)	768.05	(125.70)	Conversion entry.
	Dec ' 01	B02	61043	Conversion	377.10		377.10	Conversion entry.
	Dec ' 01	B02	65031	Conversion	316.65		316.65	Conversion entry.
	Dec ' 01	B02	65051	Conversion	200.00		200.00	Conversion entry.
						Sub-Total	768.05	
139900	Beginning Balance Difference				223,356,297.61	570,175,053.56	223,356,297.61	VBS Beginning balance difference - See Larry Smith analysis.
	Dec ' 01	000	00000	Conversion	22,279,984.50		22,279,984.50	Conversion entry.
	Dec ' 01	B02	4101H	Receivables	(17,734.00)		(17,734.00)	See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
	Dec ' 01	B02	4101H	Spreadsheet	(10,772.35)		(10,772.35)	To bring ieFARS conversion data in line with Oracle Acct Treatment.
	Dec ' 01	B10	53020	44	120,839.55		120,839.55	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	Dec ' 01	B10	53020	Conversion	13,162.58		13,162.58	Conversion entry.
	Jan ' 02	B10	53040	44	(746.75)		(746.75)	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	Feb ' 02	B02	4101H	Receivables	(947,399.00)		(947,399.00)	See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
	Feb ' 02	B10	53040	44	(9.60)		(9.60)	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	Feb ' 02	B14	74013	Spreadsheet	3,880.34		3,880.34	Reversal of cash adj FY2001 VBS adj 059 and 061
	Mar ' 02	B02	4101H	Spreadsheet	10,206.37		10,206.37	2990 reclass
	Mar ' 02	B10	53040	44	3.04		3.04	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	Mar ' 02	B14	2521A	Spreadsheet	(4,027,984.74)		(4,027,984.74)	Rev/Exp reclass
	Mar ' 02	B14	41020	Spreadsheet	(1,525,116.09)		(1,525,116.09)	Rev/Exp reclass
	April '02	B10	53030	44	523.20		523.20	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	April '02	B10	53040	44	850.05		850.05	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	May '02	B10	53030	44	130.80		130.80	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	May '02	B10	53040	44	109.01		109.01	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	June '02	000	4102A	Spreadsheet	332,793,127.39		332,793,127.39	Journal Import Created; Reestimate/int payable
	June '02	B08	65011	Spreadsheet	267,787,122.55		267,787,122.55	FACTS II ONLY
	June '02	B10	53030	44	261.60		261.60	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	June '02	B10	53040	44	218.02		218.02	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	June '02	B14	74013	Spreadsheet	267,787,122.55		267,787,122.55	FACTS II ONLY
	June '02	B14	74013	Spreadsheet	(3,329.69)		(3,329.69)	FACTS II ONLY - POST SUBMISSION
	June '02	B14	74013	Spreadsheet	(3,880.34)		(3,880.34)	Journal Import Created; Reversal of group Id 500012 posted in 1/1/02

Federal Student Aid
FFEL Program Liquidating Fund (0230X)
FMS (Post Split) to FMSS Differences
August 2002

Account	Detail					Total Difference As of 08-31-02	Remaining Difference	COMMENTS
	Month	LIM	Object Class	Source	Amount			
	June '02	B14	74013	Spreadsheet	(3,880.34)		(3,880.34)	Reverse fs cash adjustments
	July '02	B02	4101H	Receivables	(1,800,260.00)		(1,800,260.00)	See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
	July '02	B08	65011	Spreadsheet	(267,787,122.55)		(267,787,122.55)	FACTS II ONLY
	July '02	B10	53030	44	130.80		130.80	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	July '02	B10	53040	44	65.40		65.40	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	July '02	B14	74013	Spreadsheet	(267,787,122.55)		(267,787,122.55)	FACTS II ONLY
	Aug '02	B02	4101H	Receivables	(63,820.00)		(63,820.00)	See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
	Aug '02	B10	53030	44	130.80		130.80	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	Aug '02	B10	53040	44	65.40		65.40	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
							570,175,053.56	
						Sub-Total		
211000					2,271,511.59	3,868,137.54	2,271,511.59	VBS Beginning balance difference - See Larry Smith analysis.
	Oct '01	B14	2521A	Conversion	(250,452.15)		(250,452.15)	Conversion entry.
	Nov '01	B14	2521A	Conversion	(962,195.97)		(962,195.97)	Conversion entry.
	Dec '01	B14	2521A	Conversion	(511,770.28)		(511,770.28)	Conversion entry.
	Dec '01	B14	41202	Conversion	871,030.57		871,030.57	Conversion entry.
	Jan '02	B14	41020	Conversion	(871,030.57)		(871,030.57)	Conversion entry.
	Feb '02	B14	2521A	Payables	882,108.18		882,108.18	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	Feb '02	B14	41020	Payables	253,850.80		253,850.80	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	Mar '02	B14	2521A	Payables	(308,519.28)		(308,519.28)	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	Mar '02	B14	41020	Payables	(253,850.80)		(253,850.80)	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	April '02	B14	2521A	Payables	78,090.35		78,090.35	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	May '02	B14	2521A	Payables	(128,819.19)		(128,819.19)	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	May '02	B14	41020	Payables	1,044,436.47		1,044,436.47	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	June '02	B10	74011	Spreadsheet	9,752.91		9,752.91	6100 Reclass
	June '02	B14	2521A	Payables	172,475.17		172,475.17	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	June '02	B14	41020	Payables	796,248.39		796,248.39	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	July '02	B14	2521A	Payables	223,435.51		223,435.51	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	July '02	B14	41020	Payables	(796,248.39)		(796,248.39)	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	Aug '02	B14	2521A	Payables	1,125,492.23		1,125,492.23	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	Aug '02	B14	41020	Payables	222,592.00		222,592.00	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
						Sub-Total	3,868,137.54	
211001					0.00	20.00		
	April '02	B14	2521A	Payables	(651,679.25)		(651,679.25)	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	April '02	B14	2521A	Purchasing	857,676.31		857,676.31	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	April '02	B14	41020	Payables	(253,850.80)		(253,850.80)	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	April '02	B14	41020	Purchasing	1,015,196.88		1,015,196.88	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	May '02	B14	2521A	Payables	(728,857.12)		(728,857.12)	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	May '02	B14	2521A	Purchasing	522,860.06		522,860.06	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	May '02	B14	41020	Payables	(1,805,782.55)		(1,805,782.55)	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	May '02	B14	41020	Purchasing	1,044,456.47		1,044,456.47	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	June '02	B14	2521A	Payables	(695,335.23)		(695,335.23)	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	June '02	B14	2521A	Purchasing	749,153.24		749,153.24	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	June '02	B14	41020	Payables	(1,050,099.19)		(1,050,099.19)	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	June '02	B14	41020	Purchasing	1,054,913.65		1,054,913.65	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	July '02	B14	2521A	Payables	(798,185.82)		(798,185.82)	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	July '02	B14	2521A	Purchasing	744,367.81		744,367.81	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	July '02	B14	41020	Payables	(258,665.26)		(258,665.26)	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	July '02	B14	41020	Purchasing	472,926.98		472,926.98	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	Aug '02	B14	2521A	Payables	(1,550,293.07)		(1,550,293.07)	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	Aug '02	B14	2521A	Purchasing	1,550,293.07		1,550,293.07	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	Aug '02	B14	41020	Payables	(1,206,519.73)		(1,206,519.73)	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	Aug '02	B14	41020	Purchasing	987,443.55		987,443.55	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
						Sub-Total	20.00	
212000					(362,766.32)	(1,122,444.02)	(362,766.32)	VBS Beginning balance difference - See Larry Smith analysis.
	Feb '02	B02	4101H	22	(545,976.62)		(545,976.62)	Probable mapping issue being researched by Pelican team.
	Feb '02	B04	4101G	22	(213,701.08)		(213,701.08)	Probable mapping issue being researched by Pelican team.

Federal Student Aid
FFEL Program Liquidating Fund (0230X)
FMS (Post Split) to FMSS Differences
August 2002

Account	Detail					Total Difference As of 08-31-02	Remaining Difference	COMMENTS
	Month	LIM	Object Class	Source	Amount			
212000								
						Sub-Total	(1,122,444.02)	
212010	April '02	B14	41020	Payables	761,552.40	(1,034,634.83)	761,552.40	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	June '02	B14	41020	Payables	(1,044,436.47)		(1,044,436.47)	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	June '02	B14	4301A	Payables	(572.22)		(572.22)	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	July '02	B14	2521A	Payables	(493,969.90)		(493,969.90)	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	July '02	B14	41020	Payables	(253,850.80)		(253,850.80)	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	July '02	B14	4301A	Payables	(3,357.84)		(3,357.84)	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
						Sub-Total	(1,034,634.83)	
218000	Beginning Balance Difference				(98,602,916.83)	(462,445,223.84)	(98,602,916.83)	VBS Beginning balance difference - See Larry Smith analysis.
	Oct ' 01	B02	4101H	22	3,549.75		3,549.75	Probable mapping issue being researched by Pelican team.
	Oct ' 01	B02	61043	Conversion	123.46		123.46	Conversion entry.
	Nov ' 01	B02	4101H	Conversion	3,584.10		3,584.10	Conversion entry.
	Nov ' 01	B02	61043	Conversion	108.58		108.58	Conversion entry.
	Dec ' 01	B02	4101H	Conversion	3,609.03		3,609.03	Conversion entry.
	Dec ' 01	B02	61043	Conversion	75.28		75.28	Conversion entry.
	Jan ' 02	B14	2521A	Purchasing	(860,821.47)		(860,821.47)	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	Jan ' 02		41020	Purchasing	(768,044.59)		(768,044.59)	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	Feb ' 02	B02	4101H	22	545,976.62		545,976.62	Probable mapping issue being researched by Pelican team.
	Feb ' 02	B04	4101G	22	213,701.08		213,701.08	Probable mapping issue being researched by Pelican team.
	Feb ' 02	B14	2521A	Purchasing	(954,585.60)		(954,585.60)	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	Feb ' 02		41020	Purchasing	(2,618,705.84)		(2,618,705.84)	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	Feb ' 02	B14	74013	Spreadsheet	(3,880.34)		(3,880.34)	Reversal of cash adj FY2001 VBS adj 059 and 061
	Mar ' 02	B14	2521A	Purchasing	(907,329.76)		(907,329.76)	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	Mar ' 02		41020	Purchasing	(965,787.68)		(965,787.68)	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	April ' 02	B14	2521A	Purchasing	(857,676.31)		(857,676.31)	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	April ' 02	B14	41020	Purchasing	(1,015,196.88)		(1,015,196.88)	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	May ' 02	B14	2521A	Purchasing	(522,860.06)		(522,860.06)	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	May ' 02	B14	41020	Purchasing	(1,044,456.47)		(1,044,456.47)	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	June ' 02	000	4102A	Spreadsheet	(348,545,681.98)		(348,545,681.98)	Journal Import Created; Reestimate/int payable
	June ' 02	B08	65011	Spreadsheet	(267,787,122.55)		(267,787,122.55)	FACTS II ONLY
	June ' 02	B10	53040	Spreadsheet	150.51		150.51	FACTS II ONLY
	June ' 02	B14	2521A	Purchasing	(749,153.24)		(749,153.24)	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	June ' 02	B14	41020	Purchasing	(1,054,913.65)		(1,054,913.65)	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	June ' 02	B14	74013	Spreadsheet	(267,787,122.55)		(267,787,122.55)	FACTS II ONLY
	June ' 02	B14	74013	Spreadsheet	3,329.69		3,329.69	FACTS II ONLY - POST SUBMISSION
	June ' 02	B14	74013	Spreadsheet	3,880.34		3,880.34	Journal Import Created; Reversal of group Id 500012 posted in 1/1/02
	June ' 02	B14	74013	Spreadsheet	3,880.34		3,880.34	Reverse fs cash adjustments
	July ' 02	B08	65011	Spreadsheet	267,787,122.55		267,787,122.55	FACTS II ONLY
	July ' 02	B10	53040	Spreadsheet	(150.51)		(150.51)	FACTS II ONLY
	July ' 02	B14	2521A	Purchasing	(744,367.81)		(744,367.81)	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	July ' 02	B14	41020	Purchasing	(472,926.98)		(472,926.98)	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	July ' 02	B14	74013	Spreadsheet	267,787,122.55		267,787,122.55	FACTS II ONLY
	Aug ' 02	B14	2521A	Purchasing	(1,550,293.07)		(1,550,293.07)	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	Aug ' 02	B14	41020	Purchasing	(987,443.55)		(987,443.55)	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
						Sub-Total	(462,445,223.84)	
259000	Mar ' 02	000	00000	Spreadsheet	(1,155,503,637.74)	(1,506,429,372.43)	(1,155,503,637.74)	2970 Reclass
	Mar ' 02	B14	74013	Spreadsheet	14,438,956.91		14,438,956.91	2970 Reclass
	Mar ' 02	B32	2521A	Spreadsheet	(365,364,691.60)		(365,364,691.60)	2970 Reclass
						Sub-Total	(1,506,429,372.43)	

Federal Student Aid
FFEL Program Liquidating Fund (0230X)
FMS (Post Split) to FMSS Differences
August 2002

Account	Detail					Total Difference As of 08-31-02	Remaining Difference	COMMENTS
	Month	LIM	Object Class	Source	Amount			
297000	Feb '02	000	00000	Budgetary Trans	(126,897,333.46)	848,550,554.56	(126,897,333.46)	Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
	Mar '02	000	00000	Spreadsheet	1,506,429,372.43		1,506,429,372.43	2970 Reclass
	June '02	000	4102A	Spreadsheet	15,752,554.59		15,752,554.59	Journal Import Created; Reestimate/int payable
	Aug '02	000	00000	Budgetary Trans	(546,734,039.00)		(546,734,039.00)	Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
						Sub-Total	848,550,554.56	
299000	Mar '02	000	00000	Spreadsheet	230,620,657.63	(2,462,455,297.37)	230,620,657.63	2990 reclass
	Mar '02	B32	2521A	Spreadsheet	(230,630,864.00)		(230,630,864.00)	2990 reclass
	June '02	000	00000	Spreadsheet	(2,462,445,091.00)		(2,462,445,091.00)	reclassify ga reserves subaccount
						Sub-Total	(2,462,455,297.37)	
299009	June '02	000	00000	Spreadsheet	2,462,445,091.00	2,462,445,091.00	2,462,445,091.00	reclassify ga reserves subaccount
						Sub-Total	2,462,445,091.00	
310000	Oct '01	B14	2521A	Conversion	(1,503,662.73)	(78,176,475.00)	(1,503,662.73)	Conversion entry.
	Oct '01	B14	41020	Conversion	(654,085.52)		(654,085.52)	Conversion entry.
	Nov '01	B14	2521A	Conversion	(838,293.65)		(838,293.65)	Conversion entry.
	Nov '01	000	00000	00	(78,176,475.00)		(78,176,475.00)	SFA Default Source Code
	Dec '01	B14	2521A	Conversion	(1,250,418.06)		(1,250,418.06)	Conversion entry.
	Dec '01	B14	41020	Conversion	(871,030.57)		(871,030.57)	Conversion entry.
	Jan '02	B14	2521A	Conversion	(435,610.30)		(435,610.30)	Conversion entry.
	Feb '02	000	00000	Budgetary Trans	78,176,475.00		78,176,475.00	Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
	Feb '02	B14	4301A	Payables	(84.88)		(84.88)	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	Mar '02	000	00000	Spreadsheet	(78,176,475.00)		(78,176,475.00)	RECLASS OF 3100
	Mar '02	B14	2521A	Spreadsheet	4,027,984.74		4,027,984.74	RECLASS OF 3100
	Mar '02	B14	41020	Spreadsheet	1,525,116.09		1,525,116.09	RECLASS OF 3100
	Mar '02	B14	4301A	Payables	(2,297.97)		(2,297.97)	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	Mar '02	B14	4301A	Spreadsheet	2,382.85		2,382.85	RECLASS OF 3100
						Sub-Total	(78,176,475.00)	
310100	Jan '02	000	00000	Budgetary Trans	156,352,950.00	78,176,475.00	156,352,950.00	Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
	Mar '02	000	00000	Budgetary Trans	(156,352,950.00)		(156,352,950.00)	Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
	Mar '02	000	00000	Spreadsheet	78,176,475.00		78,176,475.00	RECLASS OF 3100
						Sub-Total	78,176,475.00	
310700						Sub-Total		
404700	Dec '01	000	00000	Budgetary Trans	(580,088,874.00)	(673,627,492.10)	(580,088,874.00)	Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
	Feb '02	000	00000	Budgetary Trans	453,191,540.54		453,191,540.54	Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
	June '02	000	00000	Budgetary Trans	3,880.36		3,880.36	Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
	Aug '02	000	00000	Budgetary Trans	(546,734,039.00)		(546,734,039.00)	Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
						Sub-Total	(673,627,492.10)	
	Oct '01	B02	00000	Conversion	3,569.22		3,569.22	Conversion entry.
	Oct '01	B02	61043	Conversion	123.46		123.46	Conversion entry.
	Nov '01	B02	00000	Conversion	3,584.10		3,584.10	Conversion entry.
	Nov '01	B02	61043	Conversion	108.58		108.58	Conversion entry.
	Dec '01	000	00000	Budgetary Trans	762,211,701.00		762,211,701.00	Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
	Dec '01	B02	00000	Conversion	3,619.03		3,619.03	Conversion entry.
	Dec '01	B02	61043	Conversion	75.28		75.28	Conversion entry.
	Jan '02	B10	53010	44	10.00		10.00	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	Jan '02	B10	53020	44	3,614.03		3,614.03	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.

Federal Student Aid
FFEL Program Liquidating Fund (0230X)
FMS (Post Split) to FMSS Differences
August 2002

[illegible]

Federal Student Aid
FFEL Program Liquidating Fund (0230X)
FMS (Post Split) to FMSS Differences
August 2002

Account	Detail					Total Difference As of 08-31-02	Remaining Difference	COMMENTS
	Month	LIM	Object Class	Source	Amount			
420102	Oct ' 01	B04	00000	Manual	1,092,738,820.71	25,232,789,901.32	1,092,738,820.71	Manual entry.
	Oct ' 01	B06	00000	Manual	37,599,117.21		37,599,117.21	Manual entry.
	Oct ' 01	B08	00000	Manual	(3,227,834.84)		(3,227,834.84)	Manual entry.
	Oct ' 01	B10	00000	Manual	11,323,116,684.38		11,323,116,684.38	Manual entry.
	Oct ' 01	B12	00000	Manual	1,041,432,445.78		1,041,432,445.78	Manual entry.
	Oct ' 01	B14	00000	Manual	3,795,609,558.76		3,795,609,558.76	Manual entry.
	Oct ' 01	B14	74013	Manual	112,420,103.12		112,420,103.12	Manual entry.
	Oct ' 01	B18	00000	Manual	192,681,349.99		192,681,349.99	Manual entry.
	Oct ' 01	B20	00000	Manual	123,512,165.00		123,512,165.00	Manual entry.
	Oct ' 01	B24	00000	Manual	2,496,844,999.00		2,496,844,999.00	Manual entry.
	Oct ' 01	B32	00000	Manual	136,453,091.42		136,453,091.42	Manual entry.
	Oct ' 01	B32	2521A	Manual	(3,880.34)		(3,880.34)	Manual entry.
						Sub-Total	25,232,789,901.32	
426200	Oct ' 01	B06	74013	22	21,258.11	(114,017.42)	21,258.11	Probable mapping issue being researched by Pelican team.
	Oct ' 01	B14	74013	22	1,104,131.51		1,104,131.51	Probable mapping issue being researched by Pelican team.
	Oct ' 01	B14	74013	22	(106,807.39)		(106,807.39)	Probable mapping issue being researched by Pelican team.
	Nov ' 01	B06	74013	22	(21,258.11)		(21,258.11)	Probable mapping issue being researched by Pelican team.
	Nov ' 01	B14	74013	22	(1,104,131.51)		(1,104,131.51)	Probable mapping issue being researched by Pelican team.
	Feb ' 02	B14	74013	Spreadsheet	3,880.34		3,880.34	Reversal of cash adj FY2001 VBS adj 059 and 061
	June '02	B14	74013	Spreadsheet	266,844,102.22		266,844,102.22	FACTS II ONLY
	June '02	B14	74013	Spreadsheet	(3,329.69)		(3,329.69)	FACTS II ONLY - POST SUBMISSION
	June '02	B14	74013	Spreadsheet	(3,880.34)		(3,880.34)	Journal Import Created; Reversal of group Id 500012 posted in 1/1/02
	June '02	B14	74013	Spreadsheet	(3,880.34)		(3,880.34)	Reverse fs cash adjustments
	July '02	B14	74013	Spreadsheet	(266,844,102.22)		(266,844,102.22)	FACTS II ONLY
						Sub-Total	(114,017.42)	
426300								
						Sub-Total	0.00	
426600	Oct ' 01	B02	61043	Conversion	(123.46)	(556.50)	(123.46)	Conversion entry.
	Oct ' 01	B02	61043	Conversion	(108.58)		(108.58)	Conversion entry.
	Dec ' 01	B02	61043	Conversion	(75.28)		(75.28)	Conversion entry.
	Jan ' 02	B10	53040	44	(78.65)		(78.65)	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	Feb ' 02	B10	53040	44	(45.22)		(45.22)	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	Mar ' 02	B10	53040	44	(30.10)		(30.10)	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	April '02	B10	53040	44	(95.21)		(95.21)	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
						Sub-Total	(556.50)	
445000	Oct ' 01	B14	74013	Spreadsheet	106,807.39	102,927.03	106,807.39	Reversal of fy01 f/s entry
	Feb ' 02	B14	74013	Spreadsheet	(3,880.34)		(3,880.34)	Reversal of cash adj FY2001 VBS adj 059 and 061
	Mar ' 02	000	00000	Budgetary Trans	79,490,840.00		79,490,840.00	Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
	June '02	000	00000	Budgetary Trans	(79,494,720.36)		(79,494,720.36)	Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
	June '02	B14	74013	Spreadsheet	3,880.34		3,880.34	Journal Import Created; Reversal of group Id 500012 posted in 1/1/02
						Sub-Total	102,927.03	
	Oct ' 01	B02	00000	Conversion	3,569.22		3,569.22	Conversion entry.
	Oct ' 01	B02	61043	Conversion	123.46		123.46	Conversion entry.
	Nov ' 01	000	00000	Budgetary Trans	(68,176,475.00)		(68,176,475.00)	Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
	Nov ' 01	B02	00000	Conversion	3,584.10		3,584.10	Conversion entry.
	Nov ' 01	B02	61043	Conversion	108.58		108.58	Conversion entry.
	Dec ' 01	000	00000		(50,707,458.27)		(50,707,458.27)	Still researching difference.
	Dec ' 01	B02	00000	Conversion	3,619.03		3,619.03	Conversion entry.
	Dec ' 01	B02	61043	Conversion	75.28		75.28	Conversion entry.

Federal Student Aid
FFEL Program Liquidating Fund (0230X)
FMS (Post Split) to FMSS Differences
August 2002

Account	Detail					Total Difference As of 08-31-02	Remaining Difference	COMMENTS	
	Month	LIM	Object Class	Source	Amount				
451000	Dec ' 01	B08	00000		60,707,458.27	(612,195,950.24)	60,707,458.27	Still researching difference.	
	Jan ' 02	B10	00000	44	3,702.68		3,702.68	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.	
	Feb ' 02	000	00000	Budgetary Trans	68,176,475.00		68,176,475.00	Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.	
	Feb ' 02	B10	00000	44	3,694.31		3,694.31	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.	
	Mar ' 02	000	00000	Budgetary Trans	1,314,365.45		1,314,365.45	Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.	
	Mar ' 02	B10	00000	44	3,681.31		3,681.31	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.	
	April '02	000	00000	Budgetary Trans	105,253,508.00		105,253,508.00	Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.	
	April '02	B10	00000	44	3,674.31		3,674.31	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.	
	June '02	000	00000	Budgetary Trans	(79,490,840.00)		(79,490,840.00)	Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.	
	June '02	000	00000	Spreadsheet	(102,631,987.00)		(102,631,987.00)	Journal Import Created; Correct reversal of duplicate entry	
	June '02	B08	65011	Spreadsheet	(266,844,102.23)		(266,844,102.23)	FACTS II ONLY	
	June '02	B12	4201C	Spreadsheet	60,000.00		60,000.00	Reverse fs cash adjustments	
	June '02	B14	74013	Spreadsheet	(266,844,102.22)		(266,844,102.22)	FACTS II ONLY	
	June '02	B14	74013	Spreadsheet	3,329.69		3,329.69	FACTS II ONLY - POST SUBMISSION	
	June '02	B14	74013	Spreadsheet	3,880.34		3,880.34	Reverse fs cash adjustments	
	July '02	B08	65011	Spreadsheet	266,844,102.23		266,844,102.23	FACTS II ONLY	
	July '02	B14	74013	Spreadsheet	266,844,102.22		266,844,102.22	FACTS II ONLY	
	Aug '02	000	00000	Spreadsheet	(546,734,039.00)		(546,734,039.00)	Reverse duplicate apport avail entry	

Federal Student Aid
FFEL Program Liquidating Fund (0230X)
FMS (Post Split) to FMSS Differences
August 2002

Account	Detail					Total Difference As of 08-31-02	Remaining Difference	COMMENTS
	Month	LIM	Object Class	Source	Amount			
461000	Jan '02	B14	2521A	Purchasing	(12,508,971.61)	(29,725,996.65)	(12,508,971.61)	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	Jan '02	B14	41020	Conversion	9,128,969.63		9,128,969.63	Conversion entry.
	Jan '02	B14	41020	Purchasing	(9,128,969.63)		(9,128,969.63)	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	Feb '02	B14	4301A	Payables	(84.88)		(84.88)	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	Mar '02	B14	4301A	Payables	(6,281.84)		(6,281.84)	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	May '02	B14	2521A	Purchasing	(5,800,000.00)		(5,800,000.00)	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	June '02	B14	4301A	Spreadsheet	6,366.72		6,366.72	Prompt Pay Reclass
						Sub-Total	(29,725,996.65)	
480100	Oct '01	B14	2521A	Conversion	(1,503,662.73)	56,595,719.93	(1,503,662.73)	Conversion entry.
	Oct '01	B14	41020	Conversion	(654,085.52)		(654,085.52)	Conversion entry.
	Nov '01	B14	2521A	Conversion	(838,293.65)		(838,293.65)	Conversion entry.
	Dec '01	B14	2521A	Conversion	2,675,549.12		2,675,549.12	Conversion entry.
	Dec '01	B14	41020	Conversion	9,128,969.43		9,128,969.43	Conversion entry.
	Jan '02	B14	2521A	Conversion	(12,944,581.91)		(12,944,581.91)	Conversion entry.
	Jan '02	B14	2521A	Purchasing	11,648,150.14		11,648,150.14	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	Jan '02	B14	41020	Conversion	(9,128,969.63)		(9,128,969.63)	Conversion entry.
	Jan '02	B14	41020	Purchasing	8,360,925.04		8,360,925.04	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	Feb '02	B14	2521A	Purchasing	(954,585.60)		(954,585.60)	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	Feb '02	B14	41020	Purchasing	(2,618,705.84)		(2,618,705.84)	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	Feb '02	B14	74013	Spreadsheet	58,501,296.88		58,501,296.88	Reversal of cash adj FY2001 VBS adj 059 and 061
	Feb '02	B32	2521A	Spreadsheet	3,880.34		3,880.34	Reversal of cash adj FY2001 VBS adj 059 and 061
	Mar '02	B14	2521A	Purchasing	(907,329.76)		(907,329.76)	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	Mar '02	B14	41020	Purchasing	(965,787.68)		(965,787.68)	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	April '02	B14	2521A	Purchasing	(857,676.31)		(857,676.31)	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	April '02	B14	41020	Purchasing	(1,015,196.88)		(1,015,196.88)	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	May '02	B14	2521A	Purchasing	4,677,139.94		4,677,139.94	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	May '02	B14	41020	Purchasing	(1,044,456.47)		(1,044,456.47)	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	June '02	B14	2521A	Purchasing	(149,153.24)		(149,153.24)	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	June '02	B14	41020	Purchasing	(1,054,913.65)		(1,054,913.65)	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	June '02	B14	74013	Spreadsheet	(3,880.34)		(3,880.34)	Reverse fs cash adjustments
	June '02	B32	2521A	Spreadsheet	(3,880.34)		(3,880.34)	Journal Import Created; Reversal of group Id 500012 posted in 1/1/02
	July '02	B14	2521A	Purchasing	(744,367.81)		(744,367.81)	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	July '02	B14	41020	Purchasing	(472,926.98)		(472,926.98)	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	Aug '02	B14	2521A	Purchasing	(1,550,293.07)		(1,550,293.07)	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	Aug '02	B14	41020	Purchasing	(987,443.55)		(987,443.55)	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
							0.00	
						Sub-Total	56,595,719.93	
	Oct '01	B14	2521A	Conversion	(250,452.15)		(250,452.15)	Conversion entry.
	Oct '01	B14	74013	Spreadsheet	47,644.56		47,644.56	Reversal of fy01 f/s entry
	Nov '01	B14	2521A	Conversion	(962,195.97)		(962,195.97)	Conversion entry.
	Dec '01	B14	2521A	Conversion	(511,770.28)		(511,770.28)	Conversion entry.
	Dec '01	B14	41020	Conversion	871,030.57		871,030.57	Conversion entry.
	Jan '02	B10	3302C	22	0.01		0.01	Probable mapping issue being researched by Pelican team.
	Jan '02	B14	2521A	Purchasing	860,821.47		860,821.47	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	Jan '02		41020	Conversion	(871,030.57)		(871,030.57)	Conversion entry.
	Jan '02			Purchasing	768,044.59		768,044.59	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	Feb '02	B14	2521A	Payables	(701,135.62)		(701,135.62)	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	Feb '02			Purchasing	954,585.60		954,585.60	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	Feb '02		41020	Payables	(1,597,154.42)		(1,597,154.42)	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	Feb '02			Purchasing	2,618,705.84		2,618,705.84	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	Mar '02	B14	2521A	Payables	(1,448,012.31)		(1,448,012.31)	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	Mar '02			Purchasing	907,329.76		907,329.76	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	Mar '02		41020	Payables	(2,755,383.69)		(2,755,383.69)	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	Mar '02			Purchasing	965,787.68		965,787.68	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	April '02	B10	74011	Spreadsheet	9,752.91		9,752.91	Journal Import Created; ADTJAPR02 JV-ADMN ADJ
	April '02	B14	2521A	Payables	(573,588.90)		(573,588.90)	See OCFO Rec. Payables entries are generated by OCFO Admin processing.

Federal Student Aid
FFEL Program Liquidating Fund (0230X)
FMS (Post Split) to FMSS Differences
August 2002

Account	Detail					Total Difference As of 08-31-02	Remaining Difference	COMMENTS
	Month	LIM	Object Class	Source	Amount			
490100	April '02	B14	2521A	Purchasing	857,676.31	609,655.69	857,676.31	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	April '02	B14	41020	Payables	507,701.60		507,701.60	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	April '02	B14	41020	Purchasing	1,015,196.88		1,015,196.88	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	May '02	B14	2521A	Payables	(857,676.31)		(857,676.31)	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	May '02	B14	2521A	Purchasing	522,860.06		522,860.06	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	May '02	B14	41020	Payables	(761,346.08)		(761,346.08)	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	May '02	B14	41020	Purchasing	1,044,456.47		1,044,456.47	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	June '02	B14	2521A	Payables	(522,860.06)		(522,860.06)	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	June '02	B14	2521A	Purchasing	749,153.24		749,153.24	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	June '02	B14	41020	Payables	(1,298,287.27)		(1,298,287.27)	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	June '02	B14	41020	Purchasing	1,054,913.65		1,054,913.65	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	June '02	B14	4301A	Payables	(572.22)		(572.22)	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	July '02	B14	2521A	Payables	(1,068,720.21)		(1,068,720.21)	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	July '02	B14	2521A	Purchasing	744,367.81		744,367.81	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	July '02	B14	41020	Payables	(1,308,764.45)		(1,308,764.45)	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	July '02	B14	41020	Purchasing	472,926.98		472,926.98	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	July '02	B14	4301A	Payables	(3,357.84)		(3,357.84)	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	Aug '02	B14	2521A	Payables	(424,800.84)		(424,800.84)	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	Aug '02	B14	2521A	Purchasing	1,550,293.07		1,550,293.07	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
	Aug '02	B14	41020	Payables	(983,927.73)		(983,927.73)	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	Aug '02	B14	41020	Purchasing	987,443.55		987,443.55	See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
Sub-Total							609,655.69	
490200	Oct '01	B02	4101H	22	29.47	(37,479,378.96)	29.47	Probable mapping issue being researched by Pelican team.
	Oct '01	B14	2521A	Conversion	1,754,114.88		1,754,114.88	Conversion entry.
	Oct '01	B14	41020	Conversion	654,085.52		654,085.52	Conversion entry.
	Oct '01	B14	74013	Spreadsheet	(47,644.56)		(47,644.56)	Reversal of fy01 f/s entry
	Nov '01	B14	2521A	Conversion	1,800,489.62		1,800,489.62	Conversion entry.
	Dec '01	B14	2521A	Conversion	1,762,188.34		1,762,188.34	Conversion entry.
	Jan '02	B14	2521A	Conversion	435,610.30		435,610.30	Conversion entry.
	Jan '02	B14	41020	Conversion	871,030.57		871,030.57	Conversion entry.
	Feb '02	B14	2521A	Payables	701,135.62		701,135.62	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	Feb '02	B14	41020	Payables	1,597,154.42		1,597,154.42	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	Feb '02	B14	4301A	Payables	84.88		84.88	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	Feb '02	B14	74013	Spreadsheet	(58,501,296.88)		(58,501,296.88)	Reversal of cash adj FY2001 VBS adj 059 and 061
	Feb '02	B32	2521A	Spreadsheet	(3,880.34)		(3,880.34)	Reversal of cash adj FY2001 VBS adj 059 and 061
	Mar '02	B14	2521A	Payables	1,448,012.31		1,448,012.31	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	Mar '02	B14	41020	Payables	2,755,383.69		2,755,383.69	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	Mar '02	B14	4301A	Payables	6,281.84		6,281.84	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	April '02	B10	74011	Spreadsheet	(9,752.91)		(9,752.91)	Journal Import Created; ADTJAPR02 JV-ADMN ADJ
	April '02	B14	2521A	Payables	573,588.90		573,588.90	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	April '02	B14	41020	Payables	(507,701.60)		(507,701.60)	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	May '02	B14	2521A	Payables	857,676.31		857,676.31	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	May '02	B14	41020	Payables	761,346.08		761,346.08	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	June '02	B14	2521A	Payables	522,860.06		522,860.06	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	June '02	B14	41020	Payables	1,298,287.27		1,298,287.27	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	June '02	B14	4301A	Payables	572.22		572.22	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	June '02	B14	4301A	Spreadsheet	(6,366.72)		(6,366.72)	Prompt Pay Reclaim
	June '02	B14	74013	Spreadsheet	3,880.34		3,880.34	Reverse fs cash adjustments
	June '02	B32	2521A	Spreadsheet	3,880.34		3,880.34	Journal Import Created; Reversal of group Id 500012 posted in 1/1/02
	July '02	B14	2521A	Payables	1,068,720.21		1,068,720.21	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	July '02	B14	41020	Payables	1,308,764.45		1,308,764.45	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	July '02	B14	4301A	Payables	3,357.84		3,357.84	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	Aug '02	B14	2521A	Payables	424,800.84		424,800.84	See OCFO Rec. Payables entries are generated by OCFO Admin processing.
	Aug '02	B14	41020	Payables	983,927.73		983,927.73	See OCFO Rec. Payables entries are generated by OCFO Admin processing.

Federal Student Aid
FFEL Program Liquidating Fund (0230X)
FMS (Post Split) to FMSS Differences
August 2002

Account	Detail					Total Difference As of 08-31-02	Remaining Difference	COMMENTS
	Month	LIM	Object Class	Source	Amount			
						Sub-Total	(37,479,378.96)	
497200						34,724.22		
	Oct ' 01	B02	00000	Conversion	(3,569.22)		(3,569.22)	Conversion entry.
	Nov ' 01	B02	00000	Conversion	(3,584.10)		(3,584.10)	Conversion entry.
	Dec ' 01	B02	00000	Conversion	(3,619.03)		(3,619.03)	Conversion entry.
	Jan ' 02	B10	53010	44	(10.00)		(10.00)	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	Jan ' 02	B10	53020	44	(3,614.03)		(3,614.03)	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	Feb ' 02	B10	53010	44	(20.00)		(20.00)	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	Feb ' 02	B10	53020	44	(3,629.09)		(3,629.09)	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	Mar ' 02	B10	53010	44	(7.00)		(7.00)	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	Mar ' 02	B10	53020	44	(3,644.21)		(3,644.21)	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	April '02	B10	53020	44	(3,579.10)		(3,579.10)	See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
	June '02	B12	4201C	Spreadsheet	60,000.00		60,000.00	Reverse fs cash adjustments
						Sub-Total	34,724.22	
531000						150.51		
	July '02	B10	53040	Spreadsheet	150.51		150.51	FACTS II ONLY
						Sub-Total	150.51	

Prepared By: _____ Date: _____
Kevin Headen

Reviewed By: _____ Date: _____
KC Abadian

Reviewed By: _____ Date: _____
Cynthia Heath,
Accounting Division Director

***** This represents a post split FSA Trial Balance created to comply with credit reform requirements.

Federal Student Aid
FFEL Program
Liquidating Fund (0230X)
G/L 101001
FMS (Post Split) to FMSS Detail Transaction Reconciliation
August 2002

			Period Date	FMS-ED Amount	FMSS Amount	DIFFERENCE
Lim	Object Class	Source	B Bal 7-01 (T/B)	269,675,178.12	201,283,022.00	68,392,156.12
July - No differences.						
August						
000	00000	Budgetary Transaction			(546,734,039.00)	546,734,039.00
						0.00
			E Bal	269,675,178.12	(345,451,017.00)	615,126,195.12

E Bal 8-31 (T/B)	269,675,178.12	(345,451,017.00)
Monthly Activity	269,675,178.12	(345,451,017.00)
E Bal to MA	0.00	0.00
Total Difference		<u>615,126,195.12</u>

Federal Student Aid
FFEL Program
Liquidating Fund (0230X)
G/L 101012
FMS (Post Split) to FMSS Detail Transaction Reconciliation
August 2002

			Period Date	FMS-ED Amount	FMSS Amount	DIFFERENCE
Lim	Object Class	Source	B Bal 7-01 (T/B)	0.00	(17,275,964.12)	17,275,964.12
July						
B14	2521A	Payables			(1,068,720.21)	1,068,720.21
B14	41020	Payables			(1,308,764.45)	1,308,764.45
B14	4301A	Payables			(3,357.84)	3,357.84
August						
B14	2521A	Payables			(424,800.84)	424,800.84
	41020	Payables			(983,927.73)	983,927.73
			E Bal	0.00	(21,065,535.19)	21,065,535.19

E Bal 8-31 (T/B)	0.00	(21,065,535.19)
Monthly Activity	0.00	(21,065,535.19)
E Bal to MA	0.00	0.00
Total Difference		21,065,535.19

Federal Student Aid
FFEL Program
Liquidating Fund (0230X)
G/L 131000
FMS (Post Split) to FMSS Detail Transaction Reconciliation
August 2002

				FMS-ED	FMSS	DIFFERENCE
			Period Date	Amount	Amount	
Lim	Object Class	Source	B Bal 7-01 (T/B)	25,837,406.63	18,992,642.07	6,844,764.56
July						
B02	4101H	Receivables			(622.00)	622.00
August						
B02	4101H	Receivables			(63,820.00)	63,820.00
			E Bal	25,837,406.63	18,928,200.07	6,909,206.56

E Bal 8-31 (T/B)	25,837,406.63	18,928,200.07
Monthly Activity	25,837,406.63	18,928,200.07
E Bal to MA	0.00	0.00
Total Difference		6,909,206.56

Federal Student Aid
FFEL Program
Liquidating Fund (0230X)
G/L 131005
FMS (Post Split) to FMSS Detail Transaction Reconciliation
August 2002

				FMS-ED	FMSS	DIFFERENCE
			Period Date	Amount	Amount	
Lim	Object Class	Source	B Bal 7-01 (T/B)	2,462,445,091.00	2,462,445,091.00	0.00
July - No Differences						
August						
000	00000	22		(584,226,962.00)	(584,226,962.00)	0.00
000	4103A	Spreadsheet			(2,462,445,091.00)	2,462,445,091.00
			E Bal	1,878,218,129.00	(584,226,962.00)	2,462,445,091.00

E Bal 8-31 (T/B)	1,878,218,129.00	(584,226,962.00)
Monthly Activity	1,878,218,129.00	(584,226,962.00)
E Bal to MA	0.00	0.00
Total Difference		2,462,445,091.00

Federal Student Aid
FFEL Program
Liquidating Fund (0230X)
G/L 134000
FMS (Post Split) to FMSS Detail Transaction Reconciliation
August 2002

			Period Date	FMS-ED Amount	FMSS Amount	DIFFERENCE
Lim	Object Class	Sour	B Bal 7-01 (T/B)	(478,676,128.22)	17,227,904.17	(495,904,032.39)
July						
B08	65011	22		(22,166,130.67)	(22,166,130.67)	0.00
B08	65011	Spreadsheet			(267,787,122.55)	267,787,122.55
B08	65024	22		(105,271.15)	(105,271.15)	0.00
B08	65025	22		(7,340,261.96)	(7,340,261.96)	0.00
B08	65027	22		(2,442,604.92)	(2,442,604.92)	0.00
August						
B08	65011	22		(10,707,534.85)	(10,707,534.85)	0.00
	65024	22		(97,025.67)	(97,025.67)	0.00
	65025	22		(1,833,555.86)	(1,833,555.86)	0.00
	65027	22		(2,940,492.09)	(2,940,492.09)	0.00
			E Bal	(526,309,005.39)	(298,192,095.55)	(228,116,909.84)

E Bal 8-31 (T/B)	(526,309,005.39)	(298,192,095.55)
Monthly Activity	(526,309,005.39)	(298,192,095.55)
E Bal to MA	0.00	0.00
Total Difference		(228,116,909.84)

Federal Student Aid
FFEL Program
Liquidating Fund (0230X)
G/L 135000
FMS (Post Split) to FMSS Detail Transaction Reconciliation
August 2002

				FMS-ED	FMSS	DIFFERENCE
			Period Date	Amount	Amount	
Lim	Object Class	Source	B Bal 7-01 (T/B)	(496,532,864.80)	(233,515,792.04)	(263,017,072.76)
July						0.00
B06	61056	22		(537,320.69)	(537,320.69)	0.00
B06	74013	22		(636,033.48)	(636,033.48)	0.00
B08	61056	22		10,238.98	10,238.98	0.00
B10	3302C	22		16,991,664.53	16,991,664.53	0.00
B10	74011	22		(4,701,854.55)	(4,701,854.55)	0.00
B10	74016	22		(21,789,230.68)	(21,789,230.68)	0.00
B10	74017	22		(7,297,224.97)	(7,297,224.97)	0.00
B10	74018	22		(997,223.34)	(997,223.34)	0.00
B10	74027	22		(2,907,693.87)	(2,907,693.87)	0.00
B12	4201B	22		58,744.21	58,744.21	0.00
B12	4201C	22		4,275.00	4,275.00	0.00
B14	74013	22		(30,811,490.35)	(30,811,490.35)	0.00
B14	74013	Spreadsheet			(267,787,122.55)	267,787,122.55
August						
B06	61056	22		(8,937,390.82)	(8,937,390.82)	0.00
	74013	22		(499,615.81)	(499,615.81)	0.00
B08	61056	22		3,870.90	3,870.90	0.00
B10	3302C	22		14,055,135.48	14,055,135.48	0.00
	74011	22		(5,825,558.05)	(5,825,558.05)	0.00
	74016	22		(9,382,862.39)	(9,382,862.39)	0.00
	74017	22		(4,161,440.92)	(4,161,440.92)	0.00
	74018	22		(1,016,620.27)	(1,016,620.27)	0.00
	74027	22		(4,849,100.54)	(4,849,100.54)	0.00
B12	4201C	22		52,781.06	52,781.06	0.00
B14	74013	22		(114,155,457.06)	(114,155,457.06)	0.00
			E Bal	(683,862,272.43)	(688,632,322.22)	4,770,049.79

E Bal 8-31 (T/B)	(683,862,272.43)	(688,632,322.22)
	(683,862,272.43)	(688,632,322.22)
E Bal to MA	0.00	(0.00)
Total Difference		4,770,049.79

Federal Student Aid
FFEL Program
Liquidating Fund (0230X)
G/L 136010
FMS (Post Split) to FMSS Detail Transaction Reconciliation
August 2002

				FMS-ED	FMSS	DIFFERENCE
			Period Date	Amount	Amount	
Lim	Object Class	Source	B Bal 7-01 (T/B)	0.00	2,698.12	(2,698.12)
July						
B10	53030	44			130.80	(130.80)
B10	53040	44			65.40	(65.40)
August						
B10	53030	44			130.80	(130.80)
B10	53040	44			65.40	(65.40)
			E Bal	0.00	3,090.52	(3,090.52)

E Bal 8-31 (T/B)	0.00	3,090.52
Monthly Activity	0.00	3,090.52
E Bal to MA	0.00	0.00
Total Difference		(3,090.52)

Federal Student Aid
FFEL Program
Liquidating Fund (0230X)
G/L 139900
FMS (Post Split) to FMSS Detail Transaction Reconciliation
August 2002

			Period Date	FMS-ED Amount	FMSS Amount	DIFFERENCE
Lim	Object Class	Source	B Bal 7-01 (T/B)	(13,495,172,617.29)	(14,602,785,603.55)	1,107,612,986.26
July						0.00
B02	4101H	Receivables			1,800,260.00	(1,800,260.00)
B06	61056	22		537,320.69	537,320.69	(0.00)
B06	74013	22		636,033.48	636,033.48	(0.00)
B08	61056	22		(10,238.98)	(10,238.98)	0.00
B08	65011	22		22,166,130.67	22,166,130.67	0.00
B08	65011	Spreadsheet			267,787,122.55	(267,787,122.55)
B08	65024	22		105,271.15	105,271.15	0.00
B08	65025	22		7,340,261.96	7,340,261.96	0.00
B08	65027	22		2,442,604.92	2,442,604.92	0.00
B10	3302C	22		(16,991,664.53)	(16,991,664.53)	0.00
B10	53030	44			(130.80)	130.80
B10	53040	44			(65.40)	65.40
B10	74011	22		4,701,854.55	4,701,854.55	0.00
B10	74016	22		21,789,230.68	21,789,230.68	0.00
B10	74017	22		7,297,224.97	7,297,224.97	0.00
B10	74018	22		997,223.34	997,223.34	0.00
B10	74027	22		2,907,693.87	2,907,693.87	0.00
B12	4201B	22		(58,744.21)	(58,744.21)	0.00
B12	4201C	22		(4,275.00)	(4,275.00)	0.00
B14	74013	22		30,811,490.35	30,811,490.35	(0.00)
B14	74013	Spreadsheet			267,787,122.55	(267,787,122.55)
August						
B02	4101H	Receivables	63,820.00		63,820.00	(63,820.00)
B06	61056	22	8,937,390.82	8,937,390.82	8,937,390.82	0.00
B06	74013	22	499,615.81	499,615.81	499,615.81	0.00
B08	61056	22	(3,870.90)	(3,870.90)	(3,870.90)	0.00
B08	65011	22	10,707,534.85	10,707,534.85	10,707,534.85	0.00
B08	65024	22	97,025.67	97,025.67	97,025.67	0.00
B08	65025	22	1,833,555.86	1,833,555.86	1,833,555.86	0.00
B08	65027	22	2,940,492.09	2,940,492.09	2,940,492.09	0.00
B10	3302C	22	(14,055,135.48)	(14,055,135.48)	(14,055,135.48)	0.00
B10	53030	44	(130.80)		(130.80)	130.80
B10	53040	44	(65.40)		(65.40)	65.40
B10	74011	22	5,825,558.05	5,825,558.05	5,825,558.05	0.00
B10	74016	22	9,382,862.39	9,382,862.39	9,382,862.39	0.00
B10	74017	22	4,161,440.92	4,161,440.92	4,161,440.92	0.00
B10	74018	22	1,016,620.27	1,016,620.27	1,016,620.27	0.00
B10	74027	22	4,849,100.54	4,849,100.54	4,849,100.54	0.00
B12	4201C	22	(52,781.06)	(52,781.06)	(52,781.06)	0.00
B14	74013	22	114,155,457.06	114,155,457.06	114,155,457.06	0.00
			E Bal	(13,260,210,332.49)	(13,830,385,386.05)	570,175,053.56

Federal Student Aid
FFEL Program
Liquidating Fund (0230X)

G/L 139900

FMS (Post Split) to FMSS Detail Transaction Reconciliation
August 2002

			FMS-ED	FMSS	DIFFERENCE
			Period Date	Amount	Amount
Lim	Object Class	Source	B Bal 7-01 (T/B)	(13,495,172,617.29)	(14,602,785,603.55)
					1,107,612,986.26

E Bal 8-31 (T/B)	(13,260,210,332.49)	(13,830,385,386.05)
Monthly Activity	(13,260,210,332.49)	(13,830,385,386.05)
E Bal to MA	0.00	0.00
Total Difference		570,175,053.56

Federal Student Aid
FFEL Program
Liquidating Fund (0230X)
G/L 211000
FMS (Post Split) to FMSS Detail Transaction Reconciliation
August 2002

				FMS-ED	FMSS	DIFFERENCE
			Period Date	Amount	Amount	
Lim	Object Class	Source	B Bal 7-01 (T/B)	605,936.91	(2,486,929.28)	3,092,866.19
July						0.00
B08	65011	22		0.02	0.02	(0.00)
B10	3302C	22		0.01	0.01	0.00
B10	74011	22		(182.35)	(182.35)	(0.00)
B12	4201B	22		(0.03)	(0.03)	0.00
B12	4201D	22		0.01	0.01	0.00
B14	2521A	Payables			(223,435.51)	223,435.51
B14	41020	Payables			796,248.39	(796,248.39)
August						
B14	2521A	Payables			(1,125,492.23)	1,125,492.23
B14	41020	Payables			(222,592.00)	222,592.00
			E Bal	605,754.57	(3,262,382.97)	3,868,137.54

E Bal 8-31 (T/B)	605,754.57	(3,262,382.97)
Monthly Activity	605,754.57	(3,262,382.97)
E Bal to MA	0.00	0.00
Total Difference		3,868,137.54

Federal Student Aid
FFEL Program
Liquidating Fund (0230X)
G/L 211001
FMS (Post Split) to FMSS Detail Transaction Reconciliation
August 2002

				FMS-ED	FMSS	DIFFERENCE
			Period Date	Amount	Amount	
Lim	Object Class	Source	B Bal 7-01 (T/B)	0.00	(58,652.47)	58,652.47
July						
B14	2521A	Payables			798,185.82	(798,185.82)
B14	2521A	Purchasing			(744,367.81)	744,367.81
B14	41020	Payables			258,665.26	(258,665.26)
B14	41020	Purchasing			(472,926.98)	472,926.98
August						
B14	2521A	Payables			1,550,293.07	(1,550,293.07)
B14	2521A	Purchasing			(1,550,293.07)	1,550,293.07
B14	41020	Payables			1,206,519.73	(1,206,519.73)
B14	41020	Purchasing			(987,443.55)	987,443.55
			E Bal	0.00	(20.00)	20.00

E Bal 8-31 (T/B)	0.00	(20.00)
Monthly Activity	0.00	(20.00)
E Bal to MA	0.00	0.00
Total Difference		20.00

Federal Student Aid
FFEL Program
Liquidating Fund (0230X)
G/L 218000
FMS (Post Split) to FMSS Detail Transaction Reconciliation
August 2002

			Period Date	FMS-ED Amount	FMSS Amount	DIFFERENCE
Lim	Object C	Source	B Bal 7-01 (T/B)	(1,103,161,616.71)	(108,897,329.69)	(994,264,287.02)
July						0.00
B02	4101H	22		1,437,811.55	1,437,811.55	0.00
B04	4101G	22		2,085,688.07	2,085,688.07	0.00
B06	74013	22		(636,033.48)	(636,033.48)	0.00
B08	65011	22		(43,968,555.39)	(43,968,555.39)	0.00
B08	65011	Spreadsheet			(267,787,122.55)	267,787,122.55
B08	65024	22		(105,271.15)	(105,271.15)	0.00
B08	65025	22		(7,340,261.96)	(7,340,261.96)	0.00
B08	65031	22		(10,773.09)	(10,773.09)	0.00
B08	65051	22		(108,135.02)	(108,135.02)	0.00
B08	69011	22		(4,703,512.52)	(4,703,512.52)	0.00
B08	69031	22		(122,369.69)	(122,369.69)	0.00
B10	3302C	22		16,991,664.53	16,991,664.53	0.00
B10	53040	Spreadsheet			150.51	(150.51)
B10	69036	22		(27,606.14)	(27,606.14)	0.00
B10	74011	22		(4,765,992.04)	(4,765,992.04)	0.00
B10	74016	22		(21,789,230.68)	(21,789,230.68)	0.00
B10	74017	22		(7,297,224.97)	(7,297,224.97)	0.00
B10	74018	22		(997,223.34)	(997,223.34)	0.00
B12	4201B	22		3,295,177.79	3,295,177.79	0.00
B12	4201C	22		1,400,025.02	1,400,025.02	0.00
B12	4201D	22		492,855.38	492,855.38	0.00
B14	2521A	Purchasing			744,367.81	(744,367.81)
B14	41020	Purchasing			472,926.98	(472,926.98)
B14	74013	22		(20,845,265.41)	(20,845,265.41)	0.00
B14	74013	Spreadsheet			(267,787,122.55)	267,787,122.55
August						
B02	4101H	22		2,949,347.63	2,949,347.63	0.00
B04	4101G	22		1,658,977.23	1,658,977.23	0.00
B06	74013	22		(499,615.81)	(499,615.81)	0.00
B08	65011	22		(27,316,677.82)	(27,316,677.82)	0.00
	65024	22		(97,025.67)	(97,025.67)	0.00
	65025	22		(1,833,555.86)	(1,833,555.86)	0.00
	65031	22		(14,156.32)	(14,156.32)	0.00
	65051	22		(108,851.71)	(108,851.71)	0.00
	69011	22		(3,859,211.58)	(3,859,211.58)	0.00
B10	3302C	22		14,055,135.48	14,055,135.48	0.00
	69036	22		(21,667.98)	(21,667.98)	0.00
	74011	22		(5,874,360.73)	(5,874,360.73)	0.00
	74016	22		(9,382,862.39)	(9,382,862.39)	0.00
	74017	22		(4,161,440.92)	(4,161,440.92)	0.00
	74018	22		(1,016,620.27)	(1,016,620.27)	0.00
B12	4201B	22		2,862,365.46	2,862,365.46	0.00
	4201C	22		904,292.02	904,292.02	0.00
	4201D	22		316,740.48	316,740.48	0.00

Federal Student Aid
FFEL Program
Liquidating Fund (0230X)

G/L 218000

FMS (Post Split) to FMSS Detail Transaction Reconciliation
August 2002

				FMS-ED	FMSS	
			Period Date	Amount	Amount	DIFFERENCE
Lim	Object C	Source	B Bal 7-01 (T/B)	(1,103,161,616.71)	(108,897,329.69)	(994,264,287.02)
B14	2521A	Purchasing			1,550,293.07	(1,550,293.07)
B14	41020	Purchasing			987,443.55	(987,443.55)
B14	74013	22		(13,281,822.97)	(13,281,822.97)	0.00
			E Bal	(1,234,896,860.98)	(772,451,637.14)	(459,907,487.22)

E Bal 8-31 (T/B)	(1,234,896,860.98)	(772,451,637.14)
Monthly Activity	(1,234,896,860.98)	(772,451,637.14)
E Bal to MA	0.00	0.00

Total Difference

Federal Student Aid
FFEL Program
Liquidating Fund (0230X)
G/L 297000
FMS (Post Split) to FMSS Detail Transaction Reconciliation
August 2002

			Period Date	FMS-ED Amount	FMSS Amount	DIFFERENCE
Lim	Object Class	Source	B Bal 8-01 (T/B)	0.00	(1,395,284,593.56)	1,395,284,593.56
July - No differences.						
August						
000	00000	Budgetary Transaction			546,734,039.00	(546,734,039.00)
			E Bal	0.00	(848,550,554.56)	848,550,554.56

E Bal 8-31 (T/B)	0.00	(848,550,554.56)
Monthly Activity	0.00	(848,550,554.56)
E Bal to MA	0.00	0.00
Total Difference		848,550,554.56

Federal Student Aid
FFEL Program
Liquidating Fund (0230X)
G/L 404700
FMS (Post Split) to FMSS Detail Transaction Reconciliation
August 2002

				FMS-ED	FMSS	DIFFERENCE
			Period Date	Amount	Amount	
Lim	Object Class	Source	B Bal 7-01 (T/B)	(934,874,555.64)	(807,981,102.54)	(126,893,453.10)
July						
000	00000	Budgetary Transaction		(285,486,974.00)	(285,486,974.00)	0.00
August						
000	00000	Budgetary Transaction			546,734,039.00	(546,734,039.00)
		E Bal		(1,220,361,529.64)	(546,734,037.54)	(673,627,492.10)

E Bal 8-31 (T/B)	(1,220,361,529.64)	(546,734,037.54)
Monthly Activity	(1,220,361,529.64)	(546,734,037.54)
E Bal to MA	0.00	0.00
Total Difference		(673,627,492.10)

Federal Student Aid
FFEL Program
Liquidating Fund (0230X)
G/L 415100
FMS (Post Split) to FMSS Detail Transaction Reconciliation
August 2002

			Period Date	FMS-ED Amount	FMSS Amount	DIFFERENCE
Lim	Object Class	Source	B Bal 7-01 (T/B)	0.00	0.00	0.00
July-No Differences						
August						
000	00000	Budgetary Transaction			(546,734,039.00)	546,734,039.00
			E Bal	0.00	(546,734,039.00)	546,734,039.00

E Bal 8-31 (T/B)	0.00	(546,734,039.00)
Monthly Activity	0.00	(546,734,039.00)
E Bal to MA	0.00	0.00
Total Difference		<u>546,734,039.00</u>

Federal Student Aid
FFEL Program
Liquidating Fund (0230X)
G/L 420100
FMS (Post Split) to FMSS Detail Transaction Reconciliation
August 2002

				FMS-ED	FMSS	DIFFERENCE
			Period Date	Amount	Amount	
Lim	Object Class	Source	B Bal 4-01 (T/B)	191,498,703.13	25,424,288,604.45	(25,232,789,901.32)
April - No differences.						0.00
May - No differences.						0.00
August-No Differences						0.00
			E Bal	191,498,703.13	25,424,288,604.45	(25,232,789,901.32)

E Bal 8-31 (T/B)	191,498,703.13	25,424,288,604.45
Monthly Activity	191,498,703.13	25,424,288,604.45
E Bal to MA	0.00	0.00
Total Difference		(25,232,789,901.32)

Federal Student Aid
FFEL Program
Liquidating Fund (0230X)
G/L 420102
FMS (Post Split) to FMSS Detail Transaction Reconciliation
August 2002

			Period Date	FMS-ED Amount	FMSS Amount	DIFFERENCE
Lim	Object Class	Source	B Bal 4-01 (T/B)	0.00	(25,232,789,901.32)	25,232,789,901.32
April - No differences.						0.00
May - No differences.						0.00
August-No Differences						0.00
E Bal	0.00		E Bal	0.00	(25,232,789,901.32)	25,232,789,901.32

E Bal 8-31 (T/B)	0.00	(25,232,789,901.32)
Monthly Activity	0.00	(25,232,789,901.32)
E Bal to MA	0.00	0.00
Total Difference		25,232,789,901.32

Federal Student Aid
FFEL Program
Liquidating Fund (0230X)

G/L 451000

FMS (Post Split) to FMSS Detail Transaction Reconciliation

August 2002

			Period Date	FMS-ED Amount	FMSS Amount	DIFFERENCE
Lim	Object Class	Source	B Bal 7-01 (T/B)	(1,036,912,343.21)	(503,317,181.52)	(533,595,161.69)
July						0.00
000	00000	Budgetary Transaction		9,525,496.00	9,525,496.00	0.00
000	00000	Spreadsheet		160,174,042.00	160,174,042.00	0.00
B06	74013	22		(636,033.48)	(636,033.48)	0.00
B08	65011	22		(43,968,555.39)	(43,968,555.39)	0.00
B08	65011	Spreadsheet			(266,844,102.23)	266,844,102.23
B08	65024	22		(105,271.15)	(105,271.15)	0.00
B08	65025	22		(7,340,261.96)	(7,340,261.96)	0.00
B08	65031	22		(10,773.09)	(10,773.09)	0.00
B08	65051	22		(108,135.02)	(108,135.02)	0.00
B08	69011	22		(4,703,512.52)	(4,703,512.52)	0.00
B08	69031	22		(122,369.69)	(122,369.69)	0.00
B10	3302C	22		(45,909.57)	(45,909.57)	0.00
B10	69036	22		(27,606.14)	(27,606.14)	0.00
B10	74011	22		(4,766,174.40)	(4,766,174.40)	0.00
B10	74016	22		(21,789,230.68)	(21,789,230.68)	0.00
B10	74017	22		(7,297,224.97)	(7,297,224.97)	0.00
B10	74018	22		(997,223.34)	(997,223.34)	0.00
B12	4201B	22		(49,615.44)	(49,615.44)	0.00
B12	4201C	22		(879,052.31)	(879,052.31)	0.00
B12	4201D	22		(1,462.61)	(1,462.61)	0.00
B14	74013	22		(20,845,265.41)	(20,845,265.41)	0.00
B14	74013	Spreadsheet			(266,844,102.22)	266,844,102.22
August						
000	00000	22		(584,226,962.00)	(584,226,962.00)	0.00
000	00000	Spreadsheet			546,734,039.00	(546,734,039.00)
B06	74013	22		(499,615.81)	(499,615.81)	0.00
B08	65011	22		(27,316,677.82)	(27,316,677.82)	0.00
B08	65024	22		(97,025.67)	(97,025.67)	0.00
B08	65025	22		(1,833,555.86)	(1,833,555.86)	0.00
B08	65031	22		(14,156.32)	(14,156.32)	0.00
B08	65051	22		(108,851.71)	(108,851.71)	0.00
B08	69011	22		(3,859,211.58)	(3,859,211.58)	0.00
B10	3302C	22		(45,535.57)	(45,535.57)	0.00
B10	69036	22		(21,667.98)	(21,667.98)	0.00
B10	74011	22		(5,874,360.73)	(5,874,360.73)	0.00
B10	74016	22		(9,382,862.39)	(9,382,862.39)	0.00
B10	74017	22		(4,161,440.92)	(4,161,440.92)	0.00
B10	74018	22		(1,016,620.27)	(1,016,620.27)	0.00
B12	4201B	22		(2,326.09)	(2,326.09)	0.00
B12	4201C	22		(848,266.80)	(848,266.80)	0.00
B12	4201D	22		(8,955.34)	(8,955.34)	0.00
B14	74013	22		(13,281,822.97)	(13,281,822.97)	0.00
			E Bal	(1,633,506,398.21)	(1,086,865,401.97)	(546,640,996.24)

Federal Student Aid
FFEL Program
Liquidating Fund (0230X)

G/L 451000

FMS (Post Split) to FMSS Detail Transaction Reconciliation
August 2002

			FMS-ED	FMSS	DIFFERENCE
			Amount	Amount	
Lim	Object Class	Source	B Bal 7-01 (T/B)	(1,036,912,343.21)	(503,317,181.52)
					(533,595,161.69)

E Bal 8-31 (T/B)	(1,633,506,398.21)	(1,086,865,401.97)
Monthly Activity	(1,633,506,398.21)	(1,086,865,401.97)
E Bal to MA	0.00	0.00
Total Difference		(546,640,996.24)

Federal Student Aid
FFEL Program
Liquidating Fund (0230X)
G/L 459000
FMS (Post Split) to FMSS Detail Transaction Reconciliation
August 2002

			Period Date	FMS-ED Amount	FMSS Amount	DIFFERENCE
Lim	Object Class	Source	B Bal 7-01 (T/B)	985,173,946.48	451,578,784.79	533,595,161.69
July						0.00
000	00000	Spreadsheet		(160,174,042.00)	(160,174,042.00)	0.00
B06	74013	22		636,033.48	636,033.48	0.00
B08	65011	22		43,968,555.39	43,968,555.39	0.00
B08	65011	Spreadsheet			266,844,102.23	(266,844,102.23)
B08	65024	22		105,271.15	105,271.15	0.00
B08	65025	22		7,340,261.96	7,340,261.96	0.00
B08	65031	22		10,773.09	10,773.09	0.00
B08	65051	22		108,135.02	108,135.02	0.00
B08	69011	22		4,703,512.52	4,703,512.52	0.00
B08	69031	22		122,369.69	122,369.69	0.00
B10	3302C	22		45,909.57	45,909.57	0.00
B10	69036	22		27,606.14	27,606.14	0.00
B10	74011	22		4,766,174.40	4,766,174.40	0.00
B10	74016	22		21,789,230.68	21,789,230.68	0.00
B10	74017	22		7,297,224.97	7,297,224.97	0.00
B10	74018	22		997,223.34	997,223.34	0.00
B12	4201B	22		49,615.44	49,615.44	0.00
B12	4201C	22		879,052.31	879,052.31	0.00
B12	4201D	22		1,462.61	1,462.61	0.00
B14	74013	22		20,845,265.41	20,845,265.41	0.00
B14	74013	Spreadsheet			266,844,102.22	(266,844,102.22)
August						
000	00000	22		584,226,962.00	584,226,962.00	0.00
000	00000	Spreadsheet			(546,734,039.00)	546,734,039.00
B06	74013	22		499,615.81	499,615.81	0.00
B08	65011	22		27,316,677.82	27,316,677.82	0.00
B08	65024	22		97,025.67	97,025.67	0.00
B08	65025	22		1,833,555.86	1,833,555.86	0.00
B08	65031	22		14,156.32	14,156.32	0.00
B08	65051	22		108,851.71	108,851.71	0.00
B08	69011	22		3,859,211.58	3,859,211.58	0.00
B10	3302C	22		45,535.57	45,535.57	0.00
B10	69036	22		21,667.98	21,667.98	0.00
B10	74011	22		5,874,360.73	5,874,360.73	0.00
B10	74016	22		9,382,862.39	9,382,862.39	0.00
B10	74017	22		4,161,440.92	4,161,440.92	0.00
B10	74018	22		1,016,620.27	1,016,620.27	0.00
B12	4201B	22		2,326.09	2,326.09	0.00
B12	4201C	22		848,266.80	848,266.80	0.00
B12	4201D	22		8,955.34	8,955.34	0.00
B14	74013	22		13,281,822.97	13,281,822.97	0.00

Federal Student Aid
FFEL Program
Liquidating Fund (0230X)
G/L 459000
FMS (Post Split) to FMSS Detail Transaction Reconciliation
August 2002

				FMS-ED	FMSS	DIFFERENCE
			Period Date	Amount	Amount	
Lim	Object Class	Source	B Bal 7-01 (T/B)	985,173,946.48	451,578,784.79	533,595,161.69
			E Bal	1,591,293,497.48	1,044,652,501.24	546,640,996.24

E Bal 8-31 (T/B)	1,591,293,497.48	1,044,652,501.24
Monthly Activity	1,591,293,497.48	1,044,652,501.24
E Bal to MA	0.00	0.00
Total Difference		546,640,996.24

Federal Student Aid
FFEL Program
Liquidating Fund (0230X)
G/L 480100
FMS (Post Split) to FMSS Detail Transaction Reconciliation
August 2002

				FMS-ED	FMSS	DIFFERENCE
			Period Date	Amount	Amount	
Lim	Object Cl	Source	B Bal 7-01 (T/B)	100,581,650.81	40,230,899.47	60,350,751.34
July						
B14	2521A	Purchasing			744,367.81	(744,367.81)
B14	41020	Purchasing			472,926.98	(472,926.98)
August						
B14	2521A	Purchasing			1,550,293.07	(1,550,293.07)
B14	41020	Purchasing			987,443.55	(987,443.55)
			E Bal	100,581,650.81	43,985,930.88	56,595,719.93

E Bal 8-31 (T/B)	100,581,650.81	43,985,930.88
Monthly Activity	100,581,650.81	43,985,930.88
E Bal to MA	0.00	0.00
Total Difference		56,595,719.93

Federal Student Aid
FFEL Program
Liquidating Fund (0230X)
G/L 490100
FMS (Post Split) to FMSS Detail Transaction Reconciliation
August 2002

			Period Date	FMS-ED Amount	FMSS Amount	DIFFERENCE
Lim	Object Class	Source	B Bal 7-01 (T/B)	3,845,932.30	3,201,736.95	644,195.35
July						
B14	2521A	Payables			1,068,720.21	(1,068,720.21)
B14	2521A	Purchasing			(744,367.81)	744,367.81
B14	41020	Payables			1,308,764.45	(1,308,764.45)
B14	41020	Purchasing			(472,926.98)	472,926.98
B14	4301A	Payables			3,357.84	(3,357.84)
August						
B14	2521A	Payables			424,800.84	(424,800.84)
B14	2521A	Purchasing			(1,550,293.07)	1,550,293.07
B14	41020	Payables			983,927.73	(983,927.73)
B14	41020	Purchasing			(987,443.55)	987,443.55
			E Bal	3,845,932.30	3,236,276.61	609,655.69

E Bal 8-31 (T/B)	3,845,932.30	3,236,276.61
Monthly Activity	3,845,932.30	3,236,276.61
E Bal to MA	0.00	0.00
Total Difference		609,655.69

Federal Student Aid
FFEL Program
Liquidating Fund (0230X)
G/L 490200
FMS (Post Split) to FMSS Detail Transaction Reconciliation
August 2002

			Period Date	FMS-ED Amount	FMSS Amount	DIFFERENCE
Lim	Object Class	Source	B Bal 7-01 (T/B)	(232,512,205.03)	(191,243,255.00)	(41,268,950.03)
July						
B02	4101H	22		(1,437,811.55)	(1,437,811.55)	0.00
B04	4101G	22		(2,085,688.07)	(2,085,688.07)	0.00
B10	3302C	22		(17,037,574.10)	(17,037,574.10)	0.00
B12	4201B	22		(3,344,793.23)	(3,344,793.23)	0.00
B12	4201C	22		(2,279,077.33)	(2,279,077.33)	0.00
B12	4201D	22		(494,317.99)	(494,317.99)	0.00
B14	2521A	Payables			(1,068,720.21)	1,068,720.21
B14	41020	Payables			(1,308,764.45)	1,308,764.45
B14	4301A	Payables			(3,357.84)	3,357.84
August						
B02	4101H	22		(2,905,692.45)	(2,905,692.45)	0.00
B04	4101G	22		(1,524,665.84)	(1,524,665.84)	0.00
B10	3302C	22		(14,100,671.05)	(14,100,671.05)	0.00
B12	4201B	22		(2,864,691.55)	(2,864,691.55)	0.00
B12	4201C	22		(1,752,558.82)	(1,752,558.82)	0.00
B12	4201D	22		(325,695.82)	(325,695.82)	0.00
B14	2521A	Payables			(424,800.84)	424,800.84
B14	41020	Payables			(983,927.73)	983,927.73
			E Bal	(282,665,442.83)	(245,186,063.87)	(37,479,378.96)

E Bal 8-31 (T/B)	(282,665,442.83)	(245,186,063.87)
Monthly Activity	(282,665,442.83)	(245,186,063.87)
E Bal to MA	0.00	0.00
Total Difference		(37,479,378.96)